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CHAPTER V. LOCAL FINANCE.

Although the consideration of local finance does not properly fall within the range of this essay, it may nevertheless be advisable to say a few words for the benefit of those who would otherwise aimlessly search for municipal or county reports. It may be stated that the statistics of local finance contained in the reports of the commonwealth officers are of exceedingly varying value. The vast majority of reports contain, as may be supposed, no information at all on this point. A few, however, present fairly complete statistics of certain portions of *county* finance, such as debt, assets, amount and rate of taxation. Thus Florida, Illinois, Indiana, North Carolina and South Carolina give details of county taxation. Arizona, Idaho and Montana give details of county indebtedness. California gives very full and Nevada rather meagre statistics of all the salient points of county finance. These ten cases are all that give any information of county finance only.

In addition to this nine other commonwealths publish more or less complete financial statistics of minor subdivisions, some of them including also county finance. These are as follows: In Connecticut the comptroller publishes quadrennially a separate report showing the indebtedness, rate of tax and detailed expenditures of towns, cities, boroughs and counties. In Iowa the auditor collected in 1881, although without law, accounts of county debts. Since then nothing has been done. In his report of 1885 the auditor strongly recommends the provision for collection of local financial statistics. In Kansas the auditor's report contains full statistics of all municipal indebtedness and taxation, including counties, cities, townships, villages, boards of education and school districts. In Massachusetts we find full statistics as to valuation, debt, sinking fund assets and liabilities of all cities and towns. They are published annually by the tax commissioner. But even here we find no statistics of local

income. In Missouri the auditor's report contains a summary of local income and a very extensive presentation of local indebtedness, including a full history of the debt of each local division. In New Hampshire the treasurer publishes since 1885 full and most convenient statistics of valuation, taxation, assets and debts of all local divisions. In New Jersey the comptroller's report contains the most complete statistics of local finance, which however are of little use for comparison because of the complete absence of any summaries. In New York we find only a bare summary of local income from taxation, with valuation and tax rate. In Ohio the auditor's report contains excellent statistics of local finance, including all subdivisions. In Vermont the secretary of state publishes annually a report on the rate of taxation in the several towns, cities and gores.

From these reports it has been possible to construct only these most meagre and fragmentary Tables VII and VIII, which are of interest simply as showing the huge disproportion between state and local indebtedness and taxation.

The Tenth Census of the United States has supplied the deficiency in this respect by its full tables of valuation, taxation and indebtedness of minor civil divisions. According to these tables the total taxation, state and local (but not national), of the United States in 1880 amounted to \$312,750,721; the gross debt to \$1,201,409,001; the sinking funds to \$153,324,960; the net debt to \$1,048,084,041.

Finally it is interesting to note that in many of our commonwealths, as indeed is the case in Great Britain, there are separate local taxes for almost every purpose of local expenditure. In New Jersey *e. g.* we find no less than forty such separate taxes. Among them are the following: state school, county, county poor, county records, township, general borough, poll, dog, percentage, bounty and interest, fire, police, lamps and gas, streets, water, board of health, sanitary, advertising, election, special school, roads, reports, silver bonds, physicians, sinking fund, salary, extra school district.

culverts, decorating soldiers' graves, courts, public buildings, highways, notes and interest, jail, lunatic asylum, coroners, borough road, incidentals, and miscellaneous tax — each with a different tax rate.

Table VII. LOCAL DEBT.

		County.	Town.	Cities.	Borough School District.	Total Local.	State.	Total State and County.	Total State and Local.
			\$.	\$.	\$.	\$.		\$.	
Arizona.....	1888	\$1,497,000	.....	.....	.....	.....	None.	\$1,497,000	.....
California.....	1887	6,798,420	.....	.....	.....	.....	\$2,703,500	9,501,920	.....
Connecticut.....	1888	63,343	10,714,714	6,977,885	1,636,862	19,392,805	3,740,600	3,803,943	23,196,405
Idaho.....	1888	545,000	.....	.....	.....	.....	200,752	745,752	.....
Kansas.....	1887	13,207,265	7,162,003	5,244,307	4,513,238	31,107,647	815,000	14,022,265	31,922,647
Massachusetts.....	1888	.....	.....	96,756,915	.....	96,756,915	4,915,911 ¹	.....	.....
Missouri.....	1888	10,916,033	3,745,062	22,655,400	.....	37,317,395	13,197,000	24,113,033	50,514,000
Montana.....	1888	.....	.....	.....	.....	.....	None.	1,523,375	.....
Nevada.....	1888	759,501	.....	.....	.....	.....	175,815	935,316	.....
New Hampshire....	1887	.....	.....	2,646,526	.....	2,646,526	2,966,363	.....	5,612,889
Ohio.....	1888	7,110,343	451,714	44,831,672	2,448,871	56,780,024	3,046,665	10,157,008	59,824,689

¹ Net debt.

Table VIII.
LOCAL TAXATION.

	County.	Cities.	Towns.	Borough or School Districts.	Total Local.	State.	Total State and County.	Total State and Local.	State in Mills.		Total State and County.
									State.	County.	
California.....	8,163,000	.....	.....	.....	.....	5,527,000	13,690,697	.....	6.08	2.92—28.92	9.00—35.00
Connecticut.....	28,985	1,667,486	3,801,243	182,431	5,270,147	437,157	466,142	5,707,304	1.25	7.00—22.50 ¹	8.25—23.75 ²
Florida.....	838,308 ²	.....	.....	.....	.....	357,153	1,195,461	.....	.....	.....	.....
Illinois.....	4,837,963	8,006,316	12,250,129	.....	26,659,384	4,318,958	9,176,921	30,978,342	4.40	20.90—61.40	25.30—65.80
Indiana.....	13,037,001	.....	641,784	.....	.....	2,559,676	15,596,677	.....	.....	.....	.....
Iowa.....	5,076,878	.....	.....	5,527,774	.....	1,202,520	6,279,398	14,953,061	.....	.....	.....
Kansas.....	3,551,722	1,592,382	1,246,738	3,812,640	10,204,512	1,274,953	4,866,675	14,496,308	4.10	23.10—47.40	27.20—51.50
Minnesota.....	1,936,099	4,613,097	.....	3,318,590	9,867,779	928,696	2,964,795	10,796,484	.....	.....	.....
Missouri.....	6,144,427	368,585	.....	3,546,266	9,959,278	3,251,374	9,396,801	13,723,814	.....	.....	.....
Nevada.....	474,182	.....	.....	.....	.....	240,645	714,827	.....	9.00	9.00—29.00	18.00—38.00
New Hampshire.....	444,089	5,383,671	.....	500,215	6,327,975	400,000	844,089	6,727,975	1.90	6.50—38.50 ¹	8.40—40.40 ²
New York.....	37,304,836	.....	14,155,668	3,469,199	55,019,702	5,620,103	43,044,939	60,639,807	2.62	4.80—23.98	7.42—26.62
North Carolina.....	932,837	.....	.....	.....	.....	439,380	1,363,217	.....	.....	.....	.....
Ohio.....	8,594,294	19,318,687	.....	.....	27,912,980	5,020,384	13,614,678	35,481,759	.....	.....	.....
South Carolina.....	684,781	.....	300,370	.....	.....	709,734	1,825,556	.....	.....	.....	.....
Vermont.....	.....	1,872,790	104,226	352,214	2,329,230	210,978	210,018	2,539,248	5.00	9.00—15.50	14.00—20.50
Washington.....	444,976	.....	.....	317,474	.....	153,905	1,130,988	.....	2.50	10.50—21.50	12.50—23.50

¹ Towns. ² State and Towns.